

Senate Bill 450

By: Senators Kemp of the 46th, Wiles of the 37th, Seabaugh of the 28th, Mullis of the 53rd, Whitehead, Sr. of the 24th and others

AS PASSED**AN ACT**

To amend Title 15 of the Official Code of Georgia Annotated, relating to courts; Chapter 2 of Title 21 of the Official Code of Georgia Annotated, relating to primaries and elections generally; Chapter 5 of Title 36 of the Official Code of Georgia Annotated, relating to organization of county government; Title 45 of the Official Code of Georgia Annotated, relating to public officers and employees; and Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to revise the pay structure for certain county officers and officials; to revise the minimum salary schedules of pay for sheriffs, tax commissioners, clerks of superior court, magistrates, and judges of probate court; to provide for longevity pay increases for certain members of county governing authorities; to increase the investigation fee for coroners; to provide for the recalculation of minimum salaries in any year in which the Department of Community Affairs publishes a census estimate for the county that is higher than the preceding decennial census; to provide for legislative intent; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended by striking Code Section 15-6-88, relating to minimum annual salary schedule for clerks of superior court, and inserting in lieu thereof a new Code Section 15-6-88 to read as follows:

"15-6-88.

(a) Any other provision of law to the contrary notwithstanding, the minimum annual salary of each clerk of the superior court in each county of this state shall be fixed according to the population of the county in which he or she serves, as determined by the United States decennial census of 2000 or any future such census; provided, however, that such annual salary shall be recalculated in any year following a census year in which the Department of Community Affairs publishes a census estimate for the county prior to July 1 in such

year that is higher than the immediately preceding decennial census. Except as otherwise provided in subsection (b) of this Code section, each such clerk shall receive an annual salary, payable in equal monthly installments from the funds of the county, of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 - 5,999	\$ 29,832.20
6,000 - 11,889	40,967.92
11,890 - 19,999	46,408.38
20,000 - 28,999	49,721.70
29,000 - 38,999	53,035.03
39,000 - 49,999	56,352.46
50,000 - 74,999	63,164.60
75,000 - 99,999	67,800.09
100,000 - 149,999	72,434.13
150,000 - 199,999	77,344.56
200,000 - 249,999	84,458.82
250,000 - 299,999	91,682.66
300,000 - 399,999	101,207.60
400,000 - 499,999	105,316.72
500,000 or more	109,425.84

(b) On and after July 1, 2006, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts fixed in the minimum salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, and in subsection (b) of Code Section 15-10-105, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to subsection (a) of Code Section 15-6-90, where applicable shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amounts fixed in the minimum salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, and in subsection (b) of Code Section 15-10-105, or the amounts derived through the application of longevity increases, shall be increased by a percentage or an amount not to exceed the average

percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amounts fixed in the minimum salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, in subsection (b) of Code Section 15-10-105, or the amounts derived through the application of longevity increases, as authorized by this subsection shall become effective on the first day of January following the date that the cost-of-living increases or general performance based increases received by state employees become effective; provided, however, that if the cost-of-living increases received by state employees become effective on January 1, such periodic changes in the amounts fixed in the minimum salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, and in subsection (b) of Code Section 15-10-105, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to subsection (a) of Code Section 15-6-90, shall become effective on the same date that the cost-of-living increases or general performance based increases received by state employees become effective.

(c) This Code section shall not be construed to reduce the salary of any clerk of the superior court in office on July 1, 1991; provided, however, that successors to such clerks in office on July 1, 1991, shall be governed by the provisions of subsections (a) and (b) of this Code section.

(d) The county governing authority may supplement the minimum annual salary of the clerk of the superior court in such amount as it may fix from time to time; but no clerk's compensation supplement shall be decreased during any term of office. Any prior expenditure of county funds to supplement the clerk's salary in the manner authorized by this subsection is ratified and confirmed. Nothing contained in this subsection shall prohibit the General Assembly by local law from supplementing the annual salary of the clerk."

SECTION 2.

Said title is further amended by striking Code Section 15-6-89, relating to additional remuneration for certain services for clerks of superior court, and inserting in lieu thereof a new Code Section 15-6-89 to read as follows:

"15-6-89.

In addition to the minimum salary provided in Code Section 15-6-88 or any other salary provided by any applicable general or local law, each clerk of the superior court of any county who also serves as clerk of a state court, city court, juvenile court, or civil court under any applicable general or local law of this state or who performs duties pursuant to paragraph (1) of subsection (a) of Code Section 15-12-1 shall receive for his or her services in such other court a salary of not less than \$ 323.59 per month, to be paid from the funds of the county. In the event any such court for which a clerk of the superior court is serving as clerk is abolished, the clerk of the superior court shall not be entitled to any salary heretofore received for service in such court."

SECTION 3.

Said title is further amended by striking Code Section 15-9-63, relating to schedule of minimum salaries of judges of the probate court, and inserting in lieu thereof a new Code Section 15-9-63 to read as follows:

"15-9-63.

(a)(1) Any other laws to the contrary notwithstanding, the minimum annual salary of each judge of the probate court in this state shall be fixed according to the population of the county in which he or she serves, as determined by the United States decennial census of 2000 or any future such census; provided, however, that such annual salary shall be recalculated in any year following a census year in which the Department of Community Affairs publishes a census estimate for the county prior to July 1 in such year that is higher than the immediately preceding decennial census. Each such judge of the probate court shall receive an annual salary, payable in equal monthly installments from the funds of his or her county, of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 - 5,999	\$ 29,832.20
6,000 - 11,889	40,967.92
11,890 - 19,999	46,408.38
20,000 - 28,999	49,721.70
29,000 - 38,999	53,035.03
39,000 - 49,999	56,352.46
50,000 - 74,999	63,164.60
75,000 - 99,999	67,800.09

100,000 - 149,999	72,434.13
150,000 - 199,999	77,344.56
200,000 - 249,999	84,458.82
250,000 - 299,999	91,682.66
300,000 - 399,999	101,207.60
400,000 - 499,999	105,316.72
500,000 or more	109,425.84

(2) On and after July 1, 2006, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection and in Code Section 15-9-64, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to Code Section 15-9-65, where applicable, shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 15-9-64, or the amounts derived through the application of longevity increases, shall be increased by a percentage or an amount not to exceed the average percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 15-9-64, or the amounts derived through the application of longevity increases, as authorized by this paragraph shall become effective on the first day of January following the date that the cost-of-living increases or general performance based increases received by state employees become effective; provided, however, that if the cost-of-living increases received by state employees become effective on January 1, such periodic changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection and in Code Section 15-9-64, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to Code Section 15-9-65, where applicable, as authorized by this paragraph shall become effective on the same date that the cost-of-living increases or general performance based increases received by state employees become effective.

(3) The county governing authority may supplement the minimum annual salary of the judge of the probate court in such amount as it may fix from time to time; but no probate judge's compensation supplement shall be decreased during any term of office. Any prior expenditure of county funds to supplement the probate judge's salary in the manner authorized by this paragraph is ratified and confirmed. Nothing contained in this paragraph shall prohibit the General Assembly by local law from supplementing the annual salary of the probate judge.

(b) In any county in which more than 70 percent of the population of the county according to the United States decennial census of 1990 or any future such census resides on property of the United States government which is exempt from taxation by this state, the population of the county for purposes of subsection (a) of this Code section shall be deemed to be the total population of the county minus the population of the county which resides on property of the United States government."

SECTION 4.

Said title is further amended by striking subsections (a) and (b) of Code Section 15-9-63.1, relating to compensation of probate judges for services as magistrate or chief magistrate, and inserting in lieu thereof new subsections (a) and (b) to read as follows:

"(a) Beginning January 1, 2002, in any county in which the probate judge serves as chief magistrate or magistrate, he or she shall be compensated for such services based on a minimum annual amount of \$ 11,642.54; provided, however, that compensation for a probate judge shall not be reduced during his or her term of office.

(b) On and after July 1, 2006, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amount provided in subsection (a) of this Code section shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amount provided in subsection (a) of this Code section shall be increased by a percentage or an amount not to exceed the average percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amount provided in subsection (a) of this Code section, as authorized by this subsection, shall become effective on the first day of January

following the date that the cost-of-living increases or general performance based increases received by state employees become effective; provided, however, that if such increases received by state employees become effective on January 1, such periodic changes in the amount provided in subsection (a) of this Code section, as authorized by this subsection, shall become effective on the same date that the cost-of-living increases or general performance based increases received by state employees become effective."

SECTION 5.

Said title is further amended by striking Code Section 15-9-64, relating to supplementation of minimum salaries of probate judges, and inserting in lieu thereof a new Code Section 15-9-64 to read as follows:

"15-9-64.

The amount of minimum salary provided in Code Section 15-9-63 for the judges of the probate courts of any county presently on a salary who also hold and conduct elections or are responsible for conducting elections for members of the General Assembly under any applicable general or local law of this state shall be increased by \$ 323.59 per month. The amount of the minimum salary provided in Code Section 15-9-63 for the judges of the probate courts on a salary who are responsible for traffic cases under any general or local law of this state shall also be increased by \$ 404.41 per month."

SECTION 6.

Said title is further amended by striking paragraphs (2), (4), and (5) of subsection (a) and the entirety of subsection (c) of Code Section 15-10-23, relating to minimum compensation and annual salary of magistrates, and inserting in lieu thereof new paragraphs (2), (4), and (5) and a new subsection (c) to read as follows:

"(2) Unless otherwise provided by local law, effective January 1, 2006, the chief magistrate of each county who serves in a full-time capacity other than those counties where the probate judge serves as chief magistrate shall receive a minimum annual salary of the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 - 5,999	\$ 29,832.20
6,000 - 11,889	40,967.92
11,890 - 19,999	46,408.38
20,000 - 28,999	49,721.70

29,000 - 38,999	53,035.03
39,000 - 49,999	56,352.46
50,000 - 74,999	63,164.60
75,000 - 99,999	67,800.09
100,000 - 149,999	72,434.13
150,000 - 199,999	77,344.56
200,000 - 249,999	84,458.82
250,000 - 299,999	91,682.66
300,000 - 399,999	101,207.60
400,000 - 499,999	105,316.72
500,000 or more	109,425.84

The minimum salary for each affected chief magistrate shall be fixed from the table in this subsection according to the population of the county in which the chief magistrate serves as determined by the United States decennial census of 2000 or any future such census; provided, however, that such annual salary shall be recalculated in any year following a census year in which the Department of Community Affairs publishes a census estimate for the county prior to July 1 that is higher than the immediately preceding decennial census. Notwithstanding the provisions of this subsection, unless otherwise provided by local law, effective January 1, 1996, in any county in which more than 70 percent of the population according to the United States decennial census of 1990 or any future such census resides on property of the United States government which is exempt from taxation by this state, the population of the county for purposes of this subsection shall be deemed to be the total population of the county minus the population of the county which resides on property of the United States government."

"(4) Unless otherwise provided by local law, each magistrate who serves in a full-time capacity other than the chief magistrate shall receive a minimum monthly salary of \$3,851.46 per month or 90 percent of the monthly salary that a full-time chief magistrate would receive according to paragraph (2) of this subsection, whichever is less.

(5) All magistrates other than chief magistrates who serve in less than a full-time capacity or on call shall receive a minimum monthly salary of the lesser of \$22.22 per hour for each hour worked as certified by the chief magistrate to the county governing authority or 90 percent of the monthly salary that a full-time chief magistrate would receive according to paragraph (2) of this subsection; provided, however, that

notwithstanding any other provisions of this subsection, no magistrate who serves in less than a full-time capacity shall receive a minimum monthly salary of less than \$592.58."

"(c) On and after July 1, 2006, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts provided in subsection (a) of this Code section, as increased by the supplement, if any, provided by subsection (d) of Code Section 15-10-105 and as increased by the application of longevity increases pursuant to subsection (b) of this Code section, shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amounts provided in subsection (a) of this Code section, as increased by the supplement, if any, provided by subsection (d) of Code Section 15-10-105 and as increased by the application of longevity increases pursuant to subsection (b) of this Code section, shall be increased by a percentage or an amount not to exceed the average percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amounts provided in subsection (a) of this Code section, as increased by the supplement, if any, provided by subsection (d) of Code Section 15-10-105 and as increased by the application of longevity increases pursuant to subsection (b) of this Code section, as authorized by this subsection, shall become effective on the first day of January following the date that the cost-of-living increases or general performance based increases received by state employees become effective; provided, however, that if the cost-of-living increases received by state employees become effective on January 1, such periodic changes in the amounts provided in subsection (a) of this Code section, as increased by the supplement, if any, provided by subsection (d) of Code Section 15-10-105 and as increased by the application of longevity increases pursuant to subsection (b) of this Code section, as authorized by this subsection, shall become effective on the same date that the cost-of-living increases or general performance based increases received by state employees become effective."

SECTION 7.

Said title is further amended by striking subsections (b), (c), and (d) of Code Section 15-10-105, relating to selection of clerk of magistrate court and compensation, and inserting in lieu thereof new subsections (b), (c), and (d) to read as follows:

"(b) With the consent of the clerk of superior court the county governing authority may provide that the clerk of superior court shall serve as clerk of magistrate court and shall be compensated for his or her services as clerk of magistrate court in an amount not less than \$323.59 per month. With the consent of the clerk of the superior court and clerk of the state court, the county governing authority may provide that the state court clerk shall serve as clerk of magistrate court and shall be compensated for his or her service as clerk of magistrate court in an amount not less than \$323.59 per month. Such compensation shall be retained by the clerk of superior court as his or her personal funds without regard to whether he or she is otherwise compensated on a fee basis or salary basis or both.

(c) If the clerk of superior court or the clerk of state court does not serve as clerk of magistrate court, then the county governing authority may provide for the appointment by the chief magistrate of a clerk to serve at the pleasure of the chief magistrate. A clerk of magistrate court so appointed shall be compensated in an amount fixed by the county governing authority at not less than \$323.59 per month.

(d) If there is no clerk of magistrate court, the chief magistrate or some other magistrate appointed by the chief magistrate shall perform the duties of clerk. A chief magistrate performing the duties of clerk, or another magistrate appointed by the chief magistrate to perform the duties of clerk, shall receive, in addition to any other compensation to which he or she is entitled, compensation for performing the duties of clerk, the amount of which compensation shall be fixed by the county governing authority at not less than \$323.59 per month."

SECTION 8.

Said title is further amended by striking subsection (a) of Code Section 15-16-20, relating to minimum annual salaries for sheriffs, and inserting in lieu thereof a new subsection (a) to read as follows:

"(a)(1) Any other law to the contrary notwithstanding, the minimum annual salary of each sheriff in this state shall be fixed according to the population of the county in which he or she serves, as determined by the United States decennial census of 2000 or any future such census; provided, however, that such annual salary shall be recalculated in any year following a census year in which the Department of Community Affairs

publishes a census estimate for the county prior to July 1 in such year that is higher than the immediately preceding decennial census. Except as otherwise provided in paragraph (2) of this subsection, each such sheriff shall receive an annual salary, payable in equal monthly installments from the funds of the sheriff's county, of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 - 5,999	\$ 42,045.88
6,000 - 11,889	46,917.92
11,890 - 19,999	53,880.12
20,000 - 28,999	59,328.83
29,000 - 38,999	64,776.16
39,000 - 49,999	70,227.59
50,000 - 74,999	75,674.90
75,000 - 99,999	78,247.21
100,000 - 149,999	80,819.51
150,000 - 199,999	83,695.91
200,000 - 249,999	86,572.30
250,000 - 299,999	94,759.02
300,000 - 399,999	105,822.14
400,000 - 499,999	109,931.24
500,000 or more	114,040.36

(2) On and after July 1, 2006, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection and in Code Section 15-16-20.1, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to subsection (b) of this Code section, where applicable, shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 15-16-20.1, or the amounts derived through the application of longevity increases, shall be increased by a percentage or an amount not

to exceed the average percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 15-16-20.1, or the amounts derived through the application of longevity increases, as authorized by this paragraph shall become effective on the first day of January following the date that the cost-of-living increases received by state employees become effective; provided, however, that if the cost-of-living increases or general performance based increases received by state employees become effective on January 1, such periodic changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 15-16-20.1, or the amounts derived through the application of longevity increases, as authorized by this paragraph shall become effective on the same date that the cost-of-living increases or general performance based increases received by state employees become effective.

(3) The county governing authority may supplement the minimum annual salary of the sheriff in such amount as it may fix from time to time; but no sheriff's compensation supplement shall be decreased during any term of office. Any prior expenditure of county funds to supplement the sheriff's salary in the manner authorized by this paragraph is ratified and confirmed. Nothing contained in this paragraph shall prohibit the General Assembly by local law from supplementing the annual salary of the sheriff."

SECTION 9.

Said title is further amended by striking Code Section 15-16-20.1, relating to additional salary for sheriffs, and inserting in lieu thereof a new Code Section 15-16-20.1 to read as follows:

"15-16-20.1.

In addition to the minimum salary provided in Code Section 15-16-20, the sheriff of any county who performs the duties of a sheriff for a state court, probate court, magistrate court, juvenile court, or county recorder's court under any applicable general or local law of this state shall receive for his or her services in such court or courts a salary of not less than \$ 323.59 per month, to be paid from the funds of the county. A sheriff who serves in more than one such court shall receive only one such salary."

SECTION 10.

Chapter 2 of Title 21 of the Official Code of Georgia Annotated, relating to primaries and elections generally, is amended by striking subsection (c) of Code Section 21-2-213, relating to county deputy registrars, clerical help, and appointment of county officer or employee as chief deputy registrar, and inserting in lieu thereof a new subsection (c) to read as follows:

"(c) In every county wherein the registrars do not maintain an office which is open and staffed during regular business hours, the registrars shall designate and appoint as chief deputy registrar a full-time county officer or employee for the purpose of registering eligible electors and performing other duties as may be required by the board of registrars. The governing authority of the county shall provide for the compensation of the chief deputy registrar in an amount not less than \$ 293.29 per month. The name, business address, telephone number, and any other pertinent information relative to the chief deputy registrar shall be forwarded by the registrars to the Secretary of State's office, where such information shall be maintained on file."

SECTION 11.

Chapter 5 of Title 36 of the Official Code of Georgia Annotated, relating to organization of county government, is amended by adding a new Code Section 36-5-29 to read as follows:

"36-5-29.

(a) Compensation to which a member of a county governing authority is entitled under general or local law, including amounts provided for in Code Sections 36-5-27 and 36-5-28 shall be increased by multiplying said amounts by the percentage which equals 2.5 percent times the number of completed, four-year terms of office served by such member of a county governing authority where such terms have been completed after December 31, 2004, effective the first day of January following the completion of each such period of service.

(b) For a member of a county governing authority elected to two-year terms of office or six-year terms of office, the percentage increase provided for in subsection (a) of this Code section shall be 1.25 percent times the number of completed two-year terms or 3.75 percent times the number of completed six-year terms as applicable."

SECTION 12.

Title 45 of the Official Code of Georgia Annotated, relating to public officers and employees, is amended by striking subsection (b) of Code Section 45-16-27, relating to inquests and coroner's investigation fee, and inserting in its place a new subsection (b) to read as follows:

"(b) On and after January 1, 2007, coroners shall be entitled to an investigation fee of \$175.00 where no jury is impaneled or a fee of \$250.00 where a jury is impaneled and shall be paid upon receipt of a monthly statement to the county treasury. A deputy coroner shall receive the same fee as the coroner for the performance of services in place of the coroner and shall be paid upon receipt of a monthly statement to the county treasury. Such fee shall be paid within ten days after receipt of the coroner's monthly statement by the county where the investigation or inquest is held except in counties where the coroner receives an annual salary, in which case no fee shall be imposed upon the county by such salaried coroner or deputy coroner.

(b.1) Any local Acts providing for the compensation of the various coroners shall remain in full force and effect, except in those instances where such local Acts provide for a salary in an amount which is less than the amount of compensation such coroner would be entitled to pursuant to subsection (b) of this Code section in which case the coroner may select on an annual basis beginning January 1, 2007, to be compensated pursuant to subsection (b) of this Code section or by the salary provided for by local Act."

SECTION 13.

Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, is amended by striking subsection (g) of Code Section 48-5-137, relating to tax collectors and tax commissioners as ex officio sheriffs, and inserting in lieu thereof a new subsection (g) to read as follows:

"(g) Each tax collector or tax commissioner who is compensated on a salary basis and who is authorized to act as an ex officio sheriff under this Code section and whose office performs substantially all of the duties of the sheriff with respect to tax executions shall be entitled to a salary of \$ 349.78 per month for his or her service as ex officio sheriff. Such compensation shall be in addition to any other compensation to which such tax commissioner or tax collector is entitled. Such additional compensation shall not be paid to any tax commissioner who is compensated solely by the fee system of compensation; but such compensation shall be paid to any tax commissioner who is compensated in part by fees and in part by a salary. Such compensation shall be paid in equal monthly installments from county funds."

SECTION 14.

Said chapter is further amended by striking subsection (b) of Code Section 48-5-183, relating to salaries of tax collectors and tax commissioners, and inserting in lieu thereof a new subsection (b) to read as follows:

"(b)(1) Any other law to the contrary notwithstanding, except for the provisions of paragraph (2) of this subsection, the minimum annual salary of each tax collector and tax commissioner who is compensated by an annual salary shall be fixed according to the population of the county in which he or she serves, as determined by the United States decennial census of 2000 or any future such census; provided, however, that such annual salary shall be recalculated in any year following a census year in which the Department of Community Affairs publishes a census estimate for the county prior to July 1 in such year that is higher than the immediately preceding decennial census. Each such officer shall receive an annual salary, payable in equal monthly installments from the funds of his or her county, of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 - 5,999	\$ 29,832.20
6,000 - 11,889	40,967.92
11,890 - 19,999	46,408.38
20,000 - 28,999	49,721.70
29,000 - 38,999	53,035.03
39,000 - 49,999	56,352.46
50,000 - 74,999	63,164.60
75,000 - 99,999	67,800.09
100,000 - 149,999	72,434.13
150,000 - 199,999	77,344.56
200,000 - 249,999	84,458.82
250,000 - 299,999	91,682.66
300,000 - 399,999	101,207.60
400,000 - 499,999	105,316.72
500,000 or more	109,425.84

(2) On and after July 1, 2006, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, in subsection (g) of Code Section 48-5-137,

and, where applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to subsection (d) of this Code section, where applicable shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, in subsection (g) of Code Section 48-5-137, and, where applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived through the application of longevity increases, shall be increased by a percentage or an amount not to exceed the average percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, in subsection (g) of Code Section 48-5-137, and, where applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived through the application of longevity increases, as authorized by this paragraph shall become effective on the first day of January following the date that the cost-of-living increases received by state employees become effective; provided, however, that if the cost-of-living increases or general performance based increases received by state employees become effective on January 1, such periodic changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, in subsection (g) of Code Section 48-5-137, and, where applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived through the application of longevity increases as authorized by this paragraph, shall become effective on the same date that the cost-of-living increases or general performance based increases received by state employees become effective.

(3) The county governing authority may supplement the minimum annual salary of the tax commissioner in such amount as it may fix from time to time; but no tax commissioner's compensation supplement shall be decreased during any term of office. Any prior expenditure of county funds to supplement the tax commissioner's salary in the manner authorized by this paragraph is ratified and confirmed. Nothing contained in this paragraph shall prohibit the General Assembly by local law from supplementing the annual salary of the tax commissioner."

SECTION 15.

All laws and parts of laws in conflict with this Act are repealed.